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501(c) 3:	A not-for-profit organization afforded tax exempt status according to criteria established by the United States Internal Revenue Service.
Accrual Accounting:	Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
Actual:	Revenues and expenditures that occurred in a given fiscal year. Actuals differ from budgeted figures as they represent the disbursements and/or collections over a given period of time subsequent to budget adoption.
Advanced Cardiac Life Support (ACLS):	A certified method of specialized care provided to victims of cardiac arrest or other cardiac related emergencies.
Advanced Life Support (ALS):	A certified method of pre-hospital care provided to adult victims to sustain life. ALS goes beyond Basic Life Support to include invasive care and/or medications.
Adopted Budget:	The County's financial plan as approved by the Board of Supervisors and administered by the County Administrator.
Appropriation:	An authorization made by the Board of Supervisors which permits the County's administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one-year period.
Appropriations Resolution:	A legally binding document prepared by the Office of Management and Budget which delineates by fund and department all expenditures and revenues adopted by the Board of Supervisors, as reflected in the adopted or amended budget.
Assessment:	A process to value property for tax purposes. The County assesses personal property on an annual basis and real property on a quadrennial basis.
Assessed Value:	A value that is established for real or personal property for use as a basis of levying property taxes. The value used represents fair market value.
Asset Replacement Fund:	A governmental fund that provides for the financing of major maintenance and systems replacement, renovations and major asset replacement, principally through the accumulation of cash funding and various grants. The County maintains separate asset replacement funds for the General Government and the School Division.

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Audit:	A comprehensive investigation of the manner in which the government's resources were actually utilized. A financial audit is a review of the financial statements to determine compliance with Generally Accepted Accounting Principles (GAAP) by reviewing how governmental funds were collected and expended and whether expenditures were in compliance with the legislative body's appropriations. A performance audit consists of a review of how well the government met its stated goals. An annual financial audit of each municipality by an independent certified public accountant is required by the Commonwealth of Virginia.
Automatic Clearing House (ACH) processing:	Automated payment process that allows for the electronic debit and credit processing of banking accounts. A current initiative of the County Treasurer's Office is to implement an ACH program to provide the opportunity to taxpayers to utilize VISA or MasterCard to pay taxes.
Balanced Budget:	A budget that includes sufficient revenue to offset total expenditures.
Basic Life Support (BLS):	A level of care provided to victims which is characterized by non-invasive procedures and does not include the administration of medicines.
Board of Zoning Appeals (BZA):	Through the authority enacted by the Code of Virginia, and as established by the Fauquier County Board of Supervisors, the Board of Zoning Appeals has approval authority for Variance and Special Permit applications. The Board of Zoning Appeals is also charged with hearing all appeals of Zoning Administrator determinations, with the authority to uphold or overturn such decisions.
Budget Calendar:	The schedule of key dates which a government follows in the preparation and adoption of the budget.
Budgetary Control:	The control or management of governmental operations in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.
Budget Document:	The instrument used by the budget-making authority to present a comprehensive financial program to the Board of Supervisors.
Capital Assets:	Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets. The associated expense of the asset is recorded over the useful life.
Capital Improvements:	Expenditures related to the acquisition or expansion of an element of the government's physical plant; sometimes referred to as infrastructure.

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Capital Improvement Program (CIP):	A multi-year plan for capital outlay to be incurred annually over a fixed number of years to meet capital needs arising from the government's long term infrastructure requirements.
Capital Project:	Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.
Capital Reserve:	An account used to segregate a portion of the government's equity to be used for future capital program expenditures.
Cash Basis:	A basis of accounting in which transactions are recognized only when revenue is received or expenditures are paid.
Child Nutrition Act:	A federal program originally enacted in 1966 to provide breakfast at school for needy students and increase funding to the National School Lunch Program. Program has had several amendments and reauthorizations since the originally enactment.
Community Policy and Management Team (CPMT):	A team of individuals established by the locality to oversee the management and implementation of services provided under the Comprehensive Services Act. The team appoints members of the same agencies to the Family Assessment and Planning Team (FAPT).
Comprehensive Services Act (CSA):	A 1993 State law that consolidated eight funding sources which were utilized to support at-risk youth and their families. State law defines the purpose of the program as to provide high quality, child centered, family focused, cost effective, community-based services to high-risk youth and their families. Funds received by the locality for this purpose require a local match.
Conservation Easement:	The cession of development rights on privately owned property by an individual landowner. The County purchase conservation easements through its Purchase of Development Rights program.
Conservation Easement Service District Fund:	A special revenue fund established to fund and administer Fauquier County's Purchase of Development Rights program.
Consumer Price Index (CPI):	A statistical description of price changes provided by the U.S. Department of Labor.
Contingency:	A budgetary reserve set aside for emergencies, unforeseen expenditures, and/or revenue shortfalls not otherwise budgeted.
Contractual Services:	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

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Cooperative Extension:	Virginia Cooperative Extension is an agricultural-based educational outreach program in cooperation with Virginia Polytechnic Institute and State University (Virginia Tech) through a network of faculty, 107 county and city offices, 11 agricultural research and Extension centers, and six 4-H educational centers.
Cost-of-living Adjustment (COLA):	An increase in salaries to offset the adverse effect of inflation on compensation.
Debt Service:	Payments of principal and interest on debt issued by the County.
Debt Service Fund:	A governmental fund providing for the payment of debt service, both principal and interest, on municipal debt issued to acquire equipment or develop facilities.
Deficit:	A circumstance when projected or actual expenditures exceed projected or actual revenues.
Department:	A basic organizational unit of government that is functionally unique in its mission and/or delivery of services.
Depreciation:	Expiration in the useful life of capital assets attributable to wear and tear, deterioration, action of the physical elements, or inadequacy.
Development-Related Fees:	Fees and charges generated by building, development, and growth in a community. Fee collections are associated with building permits, development or plan review, zoning, planning, and subdivision fees.
Disbursement:	The expenditure of moneys from an account.
Distinguished Budget Awards Program:	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.
Electronic Incarceration Program (EIP):	A state program which allows localities to utilize cost-effective alternative incarceration methods using electronic monitoring of inmates while they remain productive members of society.
Employee or Fringe Benefits:	A form of compensation in addition to an employee's salary or wage. Included are the government's share of costs for Social Security and the various pension, medical, and life insurance plans.
Engineering & Surveyors Institute (ESI):	ESI is a nonprofit organization that forms public/private partnerships to oversee engineering plan review and comments. The County currently outsources to ESI for analysis, plan solutions, and resolution of complaints.
Encumbrance:	The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit budget authority for a specified future expenditure.

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Enterprise Funds:	Enterprise funds house activities that are financed and operated as self-supporting activities. The County maintains enterprise funds for the Landfill and the Warrenton-Fauquier Airport.
Entitlements:	Payments to which local governmental units are entitled, pursuant to an allocation formula determined by the agency providing the funding, usually the State or the Federal government.
Executive Summary:	The opening section of the budget document, which provides the Board of Supervisors and the public with a general summary of the most important aspects of the budget, including changes from the current and previous fiscal years.
Expenditure:	The payment for goods or services for the purpose of acquiring an asset, service, or settling a loss.
Expense:	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.
Family Assessment and Planning Team (FAPT):	A team of individuals appointed by the CPMT who develop service plans for youth and families referred to the CSA program. The team is comprised of supervisory level staff from the same agencies as the CPMT.
Family Nutrition Program (FNP):	A program for those eligible for the federal Supplemental Nutrition Assistance Program that educates low income families and children how to eat and live healthier through food choices and exercise.
Facilities Planning and Implementation Committee (FPIC):	A standing committee of the Board of Supervisors, who consider general government capital projects exceeding \$100,000 intended to improve or expand facilities, reviews and provides recommendations to the Board of Supervisors as part of the annual Capital Improvement Program planning process, and provides general oversight regarding approved projects' scope, schedule, and budget.
Fauquier Education Farm (FEF):	The Fauquier Education Farm promotes agriculture, agriculture education, and demonstrates social responsibility relating to fresh, local foods. FEF works in cooperation with local associations, businesses, and governmental agencies to provide agricultural educational to all in the community.
Fiscal Policies:	A government's policies with respect to revenue, spending, fund balance and debt management as they relate to government services, programs, and capital investment.
Fiscal Year:	A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. Fauquier County's fiscal year runs from July 1 through June 30.

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Fixed Assets:	Assets of long-term character held or used for an extended period of time, such as land, buildings, machinery, furniture, and other equipment.
Full Faith and Credit:	A pledge of a government's taxing power to repay debt obligations.
Full-time Equivalent Position (FTE):	A measure of the size of the workforce that takes into account the fact that some staff members work part-time. A part-time position is converted to the decimal equivalent of a full-time position based on number of hours worked per week. For example, a 0.50 FTE is a part-time position that is funded half-time using the County's standard 37.5 hour work week.
Function:	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible (e. g., public safety).
Fund Balance:	The excess available to a fund when assets are reduced by liabilities, reserves, and carryover.
Generally Accepted Accounting Principles (GAAP):	Uniform minimum standards for financial accounting and reporting, encompassing the conventions, rules, and procedures that define accepted accounting principles.
General Fund:	A type of governmental fund used to account for revenues and expenditures for regular, day-to-day operations of the County government.
Goal:	A statement of broad direction, purpose, or intent based on the needs of the community. A goal is general and timeless.
Governmental Funds:	Funds generally used to account for tax-supported activities. The Fauquier County budget contains ten distinct governmental funds.
Grants:	A contribution by a separate governmental body or organization to support a particular function or program. Grants may be classified as either operational or capital, depending upon the grantee.
Indirect Cost:	A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to a particular function or program.
Infrastructure:	The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).
Interfund Transfers:	The movement of moneys between funds of the same governmental entity.

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Intergovernmental Revenue:	Funds received from Federal, State and other local government sources in the form of grants, shared revenues, or payments in lieu of taxes.
Internal Service Charges:	Charges to user departments for internal services provided by another government department or agency, such as data processing or insurance funded from a central pool.
Internal Service Funds:	Internal service funds are used to account for goods or services provided by one department or agency to another governmental unit on a cost reimbursement basis. The County maintains two internal service funds: Fleet Maintenance and Health Insurance.
International Trauma Life Support (ITLS):	International standardized care for first responders for treatment of trauma patients.
IRMS:	IRMS is the software program utilized by the Virginia Department of Taxation to allow Virginia's government units and courts to file debt collections against Virginia Individual Income Tax refunds and certain Virginia state lottery prizes. The debt set-off program allows governmental units and courts to collect citizen's state tax refunds or lottery winnings to offset delinquent debts.
John Marshall Soil and Water Conservation District (JMSWCD):	The John Marshall Soil and Water Conservation District is one of 47 Soil and Water Conservation Districts in Virginia. Virginia's Soil and Water Conservation Districts are "subdivisions of State Government," that utilize state, federal and private sector resources to solve today's conservation problems. Conservation Districts focuses on decision-making for soil and water conservation issues at the local level, by local people, with technical assistance provided by government agencies. Each conservation district is led by a Board of Directors made up of local people interested in soil and water conservation.
LEOS	Law Enforcement Retirement System provides enhanced retirement benefits to Fire, Rescue, and Emergency Management personnel.
Levy:	To impose taxes for the support of government activities.

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Line of Duty Act (LODA):	State legislation enacted in 2010 that transitioned the funding mechanism for line of duty benefits to state and local government employees, including volunteers, who hold certain hazardous duty positions such as fire, rescue, and police services to local government. Local governments were provided the option to participate in a state run funding program, LODA Fund, or to opt out. Localities that opted out of the LODA Fund could provide for benefits on a pay-as-you-go basis or pre-fund future claims through their own funding mechanism.
Line-Item Budget:	A budget prepared along expenditure lines that focuses in detail on what is to be spent.
Local Funds:	Indicates funding from local sources only and does not include funds received from Federal, State, and other sources.
Long-Term Debt:	Debt with a maturity of more than one year after the date of issuance.
Materials and Supplies:	Expendable materials and operating supplies necessary to conduct departmental operations.
Mission Statement:	Declaration of purpose for an entire organization.
Modified Accrual Basis of Accounting:	The basis of accounting under which expenditures, other than accrued interest on general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash.
National Highway Transportation Safety Administration (NHTSA):	A federal agency focused on highway and transportation safety programs and standards.
National Resources Conservation Service (NRCS):	A division of the United State Department of Agriculture that provides conservation planning and assistance to benefit all natural resources for productive lands and healthy ecosystems.
National School Lunch Act or National School Lunch Program:	A program federally enacted in 1946 to provide nutritionally balanced, low-cost, or free lunches to children each school day. The program is operated in public or nonprofit private schools and residential child care facilities.
Neighborhood Stabilization Program (NSP):	A program established by the U.S. Department of Housing and Urban Development for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.
Net Local Revenue:	The adopted budget less departmental revenue and transfers.
Objective:	A target intended to be achieved within a specific, well-defined, and measurable term.

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Obligations:	Amounts which a government may be legally required to meet out of its resources. Obligations include actual liabilities and encumbrances not yet paid.
Operating Revenue:	Funds that a government receives as income to pay for ongoing operations or day-to-day services. Income includes such items as taxes, fees from specific services, interest earnings, and grant revenues.
Operating Expenses:	The cost for personnel, materials, and equipment required for a department to function.
Outcome Measure:	Data collected to determine the effectiveness or efficiency with which a program achieves its objectives.
Pediatric Advanced Life Support (PALS):	A certified method of care to treat critically ill infants or children. PALS certification requires specialized training recognized by the American Heart Association.
Pay-As-You-Go Basis:	A term used to describe a financial policy by which capital outlays are financed through current revenues rather than through borrowing.
Personal Services:	Expenditures for salaries, wages, and fringe benefits of a government's employees.
Prior-Year Encumbrances:	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved.
Program:	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
Program Revenue/Income:	Revenues earned by a program, including fees for services, license and permit fees, and fines.
Proprietary Funds:	Funds that account for government's business-type activities (e.g., activities that receive a significant portion of their funding through user charges). The fund types included in proprietary funds are enterprise funds and internal service funds.
Purchase of Development Rights (PDR):	A voluntary program that pays landowners to protect the farmland and natural resource assets of their property. Fauquier County's PDR program is funded by the Conservation Easement Service District Levy.
Purpose:	A broad statement of the goals, in terms of meeting public service needs, that a department is organized to meet.
Reserve:	An account used either to set aside budgeted revenues that are not

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required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

Reassessment:	The process by which the County determines the fair market value of property for taxation purposes. Fauquier County conducts a countywide reassessment of real property on a quadrennial basis and personal property on an annual basis.
Resolution:	A special or temporary order of the legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Resources:	Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.
Revenue:	Sources of income funding the operations of government.
Self-Contained Breathing Apparatus (SCBA):	Respiratory protective equipment worn by firefighters in working environments deemed immediately dangerous to life and health. The use of SCBA equipment is mandated by federal regulations and standards by the National Institute of Occupational Safety and Health and the National Fire Protection Agency.
Service District:	A zoning configuration established by the County's Comprehensive Plan that is designed to accommodate requirements for areas of greater density in support of residential, commercial and/or industrial activity.
Service Lease:	A lease under which the lessor maintains and services the asset.
Service Volume:	Services or products which comprise actual or expected output of a given program.
Site-based Budgeting:	A decentralized budget process whereby budget preparation and development are based on individual locations and/or sites.
Source of Revenue:	Revenues are classified according to their points of origin.
Staffing for Adequate Fire and Emergency Response (SAFER) Grant:	An annual grant awarded by the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA) to enhance local fire and rescue departments' ability to comply with federal staffing, response, and operational standards.
State/Local Hospitalization Program (SLH):	A state program to provide coverage of inpatient and outpatient health care services for individuals who are not Medicaid recipients. The program was suspended in 2010 by the Commonwealth of

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	Virginia and subsequently by Fauquier County due to budget reductions.
Superfund Amendments and Reauthorization Act (SARA):	A federal program administered by the Environmental Protection Agency to mitigate damage from hazardous waste. Emergency Services must follow SARA regulations in cases of hazardous waste spills and clean-up.
Supplemental Appropriation:	An additional appropriation made by the governing body after the annual budget has been adopted.
Supplemental Nutrition Assistance Program (SNAP):	A federal program to provide resources to low-income families to purchase food. Formerly known as food stamps, the program now functions on an electronic system similar to a debit card.
Tax Levy:	The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.
Temporary Assistance for Needy Families (TANF):	A federal block grant initiative to provide programs to children and their families to promote self-sufficiency. Assistance is provided to community agencies and not directly to individuals or families.
Title I:	A federal program to provide funding for elementary and secondary education to improve the academic achievements of disadvantaged students.
Title IV-B:	A federal program to supplement funding for elementary and secondary special education services and instruction for students with disabilities.
Total Maximum Daily Loads (TDML):	A regulatory standard from the United State Clean Water Act that calculates the maximum pollutants that a body of water can take in and still meet water quality standards.
Transfers In/Out:	Amounts transferred from one fund to another to assist in financing services for the recipient fund.
Unencumbered Balance:	The amount of an appropriation that is neither expended nor encumbered.
User Charges:	The payment of a fee for direct receipt of a public service by the party who benefits from the service.

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Virginia Department of Business Assistance (VDBA):	A state agency that provides a one-stop-service for technical assistance related to the business formation, access to capital, and workforce development.
Virginia Department of Transportation (VDOT):	A state agency responsible for building, maintaining, and operating the state's roads, bridges, and tunnels.
Virginia Economic Development Partnership (VEDP):	A state authority to assist businesses seeking prime business locations and increased trade opportunities for the expansion of Virginia's economy.
Virginia Initiative for Employment Not Welfare (VIEW):	A state program for TANF recipients to limit long-term welfare dependency. VIEW works with TANF recipients to establish job readiness skills and training.
Virginia Juvenile Community Crime Control Act (VJCCA):	A state program focused on limiting repeat juvenile offenders by the level of punishment and accountability placed on the juvenile at the time of the first offense.
Virginia Retirement System (VRS):	The Virginia Retirement System administers a defined benefit plan for Virginia's public sector employees. Fauquier County participates in VRS' defined benefit plan to provide retirement benefits to all full-time employees.
Virginia Polytechnic Institute and State University (VPI&SU or Virginia Tech):	Virginia Polytechnic Institute and State University is public land-grant university of the Commonwealth of Virginia that established the Virginia Cooperative Extension, an agricultural-based educational outreach program, throughout the Commonwealth of Virginia through partnerships with local, state, and federal governments and agencies (see Cooperative Extension).
Virginia Tourism Corporation (VTC):	A state authority that supports, maintains, and expands domestic and international inbound tourism for the expansion of Virginia's economy.